

AMENDMENTS TO THE SPECIFICATION

Please replace paragraph [117] on page 24 with the following amended paragraph:

In step 830, by applying a short window to the audio data processed in the step 810, short CMDCT is performed, and at the same time, by applying a long window, long ~~FFT-CMDCT~~ is performed. As a result, a short CMDCT spectrum and a long ~~FFT-CMDCT~~ spectrum are obtained.

Please replace paragraph [123] on page 25 with the following amended paragraph:

The computer readable recording media includes storage media such as magnetic storage media (e.g., ROM's, floppy disks, hard disks, etc.), and optically readable media (e.g., CD-ROMs, DVDs, etc.)~~and carrier waves (e.g., transmissions over the Internet)~~. Also, the computer readable recording media can be scattered on computer systems connected through a network and can store and execute a computer readable code in a distributed mode.